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Chapter 7 Trustee

UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA, SANTA ANA DIVISION

In re  
NORTHERN HOLDINGS, LLC  
  
Debtor.

Case No. 8:20-bk-13014-ES

Chapter 7

APPLICATION BY CHAPTER 7 TRUSTEE TO  
EMPLOY HAHN FIFE & COMPANY LLP AS  
ACCOUNTANT; DECLARATION OF  
DONALD T. FIFE IN SUPPORT

[NO HEARING REQUIRED]

TO THE HONORABLE ERITHE A. SMITH, UNITED STATES BANKRUPTCY JUDGE,  
THE OFFICE OF THE UNITED STATES TRUSTEE, AND ALL OTHER INTERESTED  
PARTIES:

Richard A. Marshack, the Chapter 7 Trustee (“Trustee” or “Applicant”) of the  
Bankruptcy Estate of Northern Holding, LLC (the “Debtor”), respectfully files this Application  
for entry of a Court Order authorizing the employment of Hahn Fife & Company LLP as the  
Trustee’s accountant in this case pursuant to 11 U.S.C. § 327 (the “Application”).

1. PROCEDURAL HISTORY

On October 28, 2020, Debtor filed a petition for bankruptcy under Chapter 11 of Title 11  
(the “Petition Date”). The case was then converted to a Chapter 7 on June 15, 2021.

2. SERVICES TO BE PERFORMED

Applicant proposes to employ Hahn Fife & Company, LLP (“Hahn Fife” or the “Firm”) to provide accounting services to the bankruptcy estate that include preparing and filing necessary state and federal estate tax returns, review of financial documents and any other reasonable duties assigned by the Trustee.

3. QUALIFICATIONS OF THE FIRM

As indicated by the attached Declaration of Donald T. Fife (the “Fife Declaration”), Hahn Fife is experienced in bankruptcy accounting matters, including those involving trustees, bankruptcy estates, and tax matters included in bankruptcy estates. The firm is competent to perform the requisite accounting services in this case. The members’ breadth of experience and length of service is described in the resumes copies of which are attached as Exhibit “1.”

4. THE FIRM IS DISINTERESTED

Except as disclosed herein and to the best of the Firm's knowledge, neither the Firm, nor any of the professionals comprising or employed by it, has any connection with the Debtor or the Debtor’s attorneys or accountants, the Debtor’s creditors, or any other outside party in interest, or their respective attorneys or accountants.

Based on the foregoing, the Trustee believes that the Firm is a “disinterested person” within the meaning of Bankruptcy Code Section 101(14).

The Firm does not have an interest adverse to the Debtor or the bankruptcy Estate. As of the Petition Date, the Firm was not a creditor of the Estate and was not owed any funds by the Debtor.

To the best of the Firm’s knowledge, and as set forth in the attached Fife Declaration, none of the professionals comprising or employed by the Firm are related to any judge of the United States Bankruptcy Court for the Central District of California, the United States Trustee, or any person currently employed in the Office of the United States Trustee.

5. COMPENSATION PROCEDURE

Applicant proposes to retain Hahn Fife upon the following basis: Except as the Court may otherwise determine, after due notice, Hahn Fife will petition the Court under 11 U.S.C.

1 Sections 330 for an allowance of fees and reimbursable costs not more often than every 120  
2 days. The petition will be heard upon notice to necessary parties. Hahn Fife will accept  
3 compensation and reimbursements of expenses in such amounts that the Court may award.  
4 There will be no written employment agreement apart from this Application. The only source of  
5 payment or compensation will be the estate. No retainer has been paid or is being proposed to  
6 Hahn Fife.

7 The Firm has advised the Trustee that the Firm has not shared or agreed to share any  
8 compensation to be received by it in this case with any other person, except as among partners of  
9 the Firm.

10 6. CONCLUSION

11 Trustee respectfully requests an order: (1) authorizing the employment of Hahn Fife as  
12 accountants, effective March 28, 2022, as an administrative expense of the estate upon the terms  
13 and conditions in this application; (2) granting for such other and further relief as is just and  
14 proper.

15 Dated: March 31, 2022

Respectfully submitted,

16  
17 By: /s/ Richard A. Marshack  
RICHARD A. MARSHACK  
18 Chapter 7 Trustee for the Bankruptcy Estate of  
Northern Holdings, LLC  
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**DECLARATION OF DONALD T. FIFE**

I, DONALD T. FIFE, declare as follows:

1. I am a duly-licensed certified public accountant in the State of California and a Partner in the firm of Hahn Fife & Company, LLP.

2. I have personal knowledge of the facts in this Declaration and, if called as a witness, could competently testify to these facts.

3. The firm is experienced in bankruptcy matters, including those involving trustees, bankruptcy estates, and issues relating to the tax effects from sale of estate assets. I am competent to perform the requisite accounting services in this case. The firm's breadth of experience and length of service is described in my resume, a copy of which is attached as Exhibit "1."

4. The firm is familiar with the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules, and will comply with the Code and Rules.

5. I agree to the terms and conditions of employment in the foregoing application. I am willing to accept compensation and reimbursement of expenses in such amounts that the Court may award. I understand that my compensation may be modified under U.S.C. Section 328, if so warranted. No retainer has been paid or is being proposed to me.

6. The Firm completed a conflicts check prior to submitting this Application.

7. To the best of my knowledge, neither the Firm, nor any of the persons comprising or employed by it, has any connection with the Debtor or the Debtor's attorneys or accountants, the Debtor's creditors, or any other outside party in interest, or their respective attorneys or accountants, except that the Firm represents Richard A. Marshack in his capacity as bankruptcy trustee in other unrelated cases.

8. The Firm is not and was not an investment banker for any outstanding security of the Debtor.

9. The Firm has not been within three (3) years before the date of the filing of the petition herein, an investment banker for a security of the Debtor, or an attorney for such an

1 investment banker in connection with the offer, sale or issuance of any security of the Debtor.

2 10. The Firm is not and was not, within two (2) years before the date of the filing of  
3 the petition herein, a director, officer or employee of the Debtor or of any investment banker for  
4 any security of the Debtor.

5 11. As of the Petition Date, the Firm was not a creditor of the Estate, an equity  
6 security holder or an insider of the Debtor. The Firm has no pre-petition claim against Debtor's  
7 Estate and was not owed any funds by the Debtor.

8 12. The Firm neither holds nor represents any interest materially adverse to the  
9 interest of the estate or of any class of creditors or equity security holders, by reason of any  
10 direct or indirect relationship to, connection with, or interest in, the Debtor or an investment  
11 banker for any security of the Debtor, or for any other reason.

12 13. To the best of my knowledge, none of the professionals comprising or employed  
13 by the Firm are related to any judge of the United States Bankruptcy Court for the Central  
14 District of California, the United States Trustee, or any person currently employed in the Office  
15 of the United States Trustee.

16 14. The Firm does not have an interest adverse to the Debtors or the bankruptcy  
17 Estate.

18 15. Based on the foregoing, the Trustee believes that the Firm is a "disinterested  
19 person" within the meaning of Bankruptcy Code § 101(14).

20 After conducting or supervising the investigation described in Paragraph 6 above, I  
21 declare under penalty of perjury, that the foregoing is true and correct except that I declare that  
22 Paragraphs 7 through 15 are stated on information and belief.

23 Executed on March 29, 2022, at Pasadena, California.

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25   
26 DONALD T. FIFE  
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**EXHIBIT 1**

**Firm Statement of Qualifications**

The Firm was formed in September of 2003 and provides accounting and consulting services relating primarily to bankruptcy, litigation, turnaround, fraud and receivership matters. The Firm's professionals have extensive experience and training in these specialized fields of accounting practice and have served a broad range of clients in Southern California for many years. Following are brief summaries of the qualifications of firm's current professional staff. It is expected that the Firm will add professional staff as required to serve client needs.

***Donald T. Fife, CPA***

Mr. Fife currently practices exclusively in bankruptcy, turnaround and litigation consulting, providing services such as financial analysis, forensic accounting, tax services and expert witness testimony. He serves clients such as bankruptcy trustees, creditors, debtors, creditor's committees and parties to civil litigation.

Mr. Fife has over 16 years of business and financial experience in accounting, bankruptcy, turnaround, taxation and fraud investigation. He formerly practiced as an accountant and consultant with Price Waterhouse, FTI Policano & Manzo, PHB Hagler Bailly, Inc., Biggs & Company and Spicer & Oppenheim. Over the last 14 years, his career has been concentrated in the areas of bankruptcy, turnaround, and litigation support.

Mr. Fife is a Certified Public Accountant licensed in California. He is also a member of the American Institute of Certified Public Accountants, the California Society of CPA's, the National Association of Bankruptcy Trustees, the American Bankruptcy Institute, and the California Bankruptcy Forum. He received his bachelor's degree in Business Administration/Accounting from California State University at Los Angeles.

Hourly Rate: \$470.00

**RATES FOR REIMBURSEMENT OF INCURRED EXPENSES  
HAHN FIFE & COMPANY, LLP**

PHOTOCOPYING	\$0.10 PER PAGE
TELECOPIER - INCOMING	\$0.15 PER PAGE
OUTGOING	\$1.00 PER PAGE
MILEAGE	\$0.27 PER MILE
TELEPHONE	ACTUAL COST
POSTAGE	ACTUAL COST
MESSENGER	ACTUAL COST
OVERNIGHT MAIL	ACTUAL COST
ON-LINE COMPUTER RESEARCH	ACTUAL COST
FILING FEES	ACTUAL COST
DEPOSITION OR WITNESS FEES	ACTUAL COST
PARKING	ACTUAL COST



## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:  
870 Roosevelt, Irvine, CA 92620

A true and correct copy of the foregoing document entitled: **APPLICATION BY CHAPTER 7 TRUSTEE TO EMPLOY HAHN FIFE & COMPANY LLP AS ACCOUNTANT; DECLARATION OF DONALD T. FIFE IN SUPPORT** will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On **April 1, 2022**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

**2. SERVED BY UNITED STATES MAIL:** On **April 4, 2022**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

**DEBTOR**

NORTHERN HOLDING, LLC  
ATTN: OFFICER, A MANAGING OR GENERAL AGENT,  
OR TO ANY OTHER AGENT AUTHORIZED BY  
APPOINTMENT OR LAW TO RECEIVE SERVICE  
13217 JAMBOREE RD #429  
TUSTIN, CA 92782

☐ Service information continued on attached page

**3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL:** Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on , I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

PURSUANT TO COURTROOM POLICIES AND PROCEDURES OF HONORABLE ERITHE A. SMITH, COURTROOM 5A, § VIII. JUDGES' OR COURTESY COPIES, EXCEPT FOR DOCUMENTS 200 PAGES OR OVER, INCLUDING EXHIBITS, JUDGE SMITH **DOES NOT** REQUIRE JUDGES' COPIES.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

April 4, 2022  
Date

Pam Kraus  
Printed Name

/s/ Pam Kraus  
Signature

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** CONTINUED:

- **INTERESTED PARTY COURTESY NEF:** William H Brownstein Brownsteinlaw.bill@gmail.com
- **INTERESTED PARTY COURTESY NEF:** Steve Burnell sburnell@sulmeyerlaw.com, sburnell@ecf.courtdrive.com; sburnell@ecf.inforuptcy.com; mviramontes@sulmeyerlaw.com
- **ATTORNEY FOR INTERESTED PARTY LEE CODDING:** Robert P Goe kmurphy@goeforlaw.com, rgoe@goeforlaw.com; goeforecf@gmail.com
- **ATTORNEY FOR U.S. TRUSTEE (SA):** Nancy S Goldenberg nancy.goldenberg@usdoj.gov
- **ATTORNEY FOR CREDITOR FARM CREDIT WEST, FLCA:** Michael J Gomez mgomez@frandzel.com, dmoore@frandzel.com
- **ATTORNEY FOR TRUSTEE RICHARD A MARSHACK (TR):** D Edward Hays ehays@marshackhays.com, ehays@ecf.courtdrive.com; kfrederick@ecf.courtdrive.com; cmendoza@marshackhays.com; cmendoza@ecf.courtdrive.com
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- **ATTORNEY FOR RESPONDENTS ERICH RUSSELL AND JOANNE RUSSELL:** Kari L Ley Ley1238@att.net
- **ATTORNEY FOR TRUSTEE RICHARD A MARSHACK (TR):** Tinho Mang tmang@marshackhays.com, tmang@ecf.courtdrive.com; kfrederick@ecf.courtdrive.com; cmendoza@ecf.courtdrive.com
- **TRUSTEE RICHARD A MARSHACK (TR):** Richard A Marshack (TR) pkraus@marshackhays.com, rmarshack@iq7technology.com; ecf.alert+Marshack@titledxi.com
- **ATTORNEY FOR INTERESTED PARTY BANK DIRECT CAPITAL FINANCE:** Elissa Miller emiller@sulmeyerlaw.com, emillersk@ecf.inforuptcy.com; ccaldwell@sulmeyerlaw.com
- **ATTORNEY FOR DEBTOR NORTHERN HOLDING LLC:** Roksana D. Moradi-Brovia roksana@rhmfir.com, matt@rhmfir.com; janita@rhmfir.com; susie@rhmfir.com; max@rhmfir.com; priscilla@rhmfir.com; pardis@rhmfir.com; russ@rhmfir.com; rebecca@rhmfir.com; david@rhmfir.com; sloan@rhmfir.com
- **ATTORNEY FOR CREDITOR ADLER BELMONT GROUP, INC.:** Paul F Ready tamara@farmerandready.com
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- **ATTORNEY FOR INTERESTED PARTY RIBOLI PASO ROBLES, LLC:** Victor A Sahn vsahn@sulmeyerlaw.com, pdillamar@sulmeyerlaw.com; pdillamar@ecf.inforuptcy.com; vsahn@ecf.inforuptcy.com; cblair@sulmeyerlaw.com; cblair@ecf.inforuptcy.com
- **ATTORNEY FOR TRUSTEE RICHARD A MARSHACK (TR):** Kristine A Thagard kthagard@marshackhays.com, kthagard@ecf.courtdrive.com; kfrederick@ecf.courtdrive.com
- **UNITED STATES TRUSTEE (SA):** United States Trustee (SA) ustpregion16.sa.ecf@usdoj.gov
- **ATTORNEY FOR CREDITOR FARM CREDIT WEST, FLCA:** Reed S Waddell rwaddell@frandzel.com, sking@frandzel.com
- **ATTORNEY FOR CREDITOR FARM CREDIT WEST, FLCA:** Gerrick Warrington gwarrington@frandzel.com, sking@frandzel.com
- **INTERESTED PARTY COURTESY NEF:** David Wood dwood@marshackhays.com, dwood@ecf.courtdrive.com; lbuchananmh@ecf.courtdrive.com; kfrederick@ecf.courtdrive.com